

**IN THE UNITED STATES COURT OF FEDERAL CLAIMS**

**Visa Inc. and Subsidiaries,**

**Plaintiff,**

**v.**

**The United States of America,**

**Defendant.**

No. 24-957 T

**MOTION TO REDACT**

On June 21, 2024, Plaintiff, Visa Inc. and Subsidiaries (“**Visa**”) filed a complaint against the United States, seeking tax refunds for Visa’s tax years ended September 30, 2008, September 30, 2009, September 30, 2010, September 30, 2011, September 30, 2012, September 30, 2013, September 30, 2014, and September 30, 2015. Under Rule 9(m)(1),<sup>1</sup> Visa filed the complaint under seal and must now file a redacted version that conforms to Rule 5.2. Because Visa’s administrative claims for refund, which are attached to the complaint, contain highly sensitive and proprietary information, Visa moves to redact them.

In support of its motion to redact, Visa states as follows:

1. On June 21, 2024, Visa filed a tax refund suit against the United States. Under Rule 9(m)(2)(A), Visa properly attached its administrative claims for refund to the complaint.

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<sup>1</sup> All “Rule” references are to the Rules of the U.S. Court of Federal Claims.

2. Consistent with Rules 5.2 and 9(m), Visa filed the complaint, with its refund claims, under seal and must now file a redacted version of the complaint that conceals taxpayer identification numbers.

3. This Court has discretion to allow a party to file a pleading with the “redaction of additional information” beyond the information that must be redacted under Rule 5.2(a). *See* Rule 5.2(e) (“For good cause, the court may by order in a case . . . require redaction of additional information[.]”).

4. Although the public generally has a right to access court filings, this right “has bowed before the power of a court to [e]nsure that its records’ do not ‘serve as . . . sources of business information that might harm a litigant’s competitive standing.” *Apple, Inc. v. Samsung Electronics Co.*, 727 F.3d 1214, 1221 (Fed. Cir. 2013) (quoting *Nixon v. Warner Communications, Inc.*, 435 U.S. 589, 598 (1978)).

5. The refund claims attached to the complaint contain information that is highly sensitive and proprietary. These attachments reveal confidential financial and pricing information related to **(i)** Visa’s business, **(ii)** the businesses of the third-party financial institutions that issue Visa-branded cards or payment products to account holders (“**Issuers**”), **(iii)** the businesses of the third-party financial institutions that contract with merchants to accept Visa-branded cards or payment products (“**Acquirers**”), and **(iv)** the businesses of the third-party merchants that use Visa’s Cybersource software to accept electronic payments and to connect with acquirers for various payment networks (including Acquirers in the Visa network). These attachments also reveal confidential, proprietary information regarding the software that Visa provides to those third-party financial institutions and merchants.

6. If made public, this information could harm Visa's competitive standing and affect its business relationships. Accordingly, this Court has good cause to permit Visa to make these additional redactions, which are solely limited to the complaint's attachments.

WHEREFORE, Plaintiff requests that this Court enter an order allowing it to redact the administrative claims for refund that are attached to the complaint.

DATED: June 21, 2024

Respectfully submitted,



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